

person. But additional fees are now required in every case in which fresh processes have to issue for persons absent though once served or whose presence is required every time a case is adjourned. This is hard.

Dewan's reply.—The matter will be referred to the Chief Court for the issue of a Circular order in the matter.

Subject No. 170.
Minor Tank main-
tenance and Irriga-
tion cess.

Summary of discussion.—Tanks yielding a revenue of Rs. 300 and above are not repaired by Government unless contributions are paid. Owing to deteriorated condition of tanks, lands under them, on which heavy assessment is imposed, do not bear full crops. Thus, the Malnad raiyats are impoverished. Repairs to five of such tanks in each hobli should be undertaken by Government, or the irrigation cess should be remitted on the lands below these tanks.

Dewan's reply.—It is under contemplation to remit the irrigation cess. It may be remitted, but will that be sufficient? Hardly so.

Subject No. 171.
Shop taxes on tra-
velling traders.

Summary of discussion.—Mohatarfa tax is imposed on a shop opened by an itinerant dealer in piece goods, &c., in the town in which he resides. He is also compelled to pay similar tax at all the "Sante" or market towns in which he exposes his goods for sale. The practice of levying trade tax from the same person in different places should be abolished.

The Sub-Division Officer observed that Shop Tax was not imposed unless a shop was actually opened in a village or town; that if a petty shop-keeper kept open shops in two or three villages, Mohatarfa shop tax was levied on all such shops; and that vendors of piece goods, &c., who visited markets and exposed their wares in temporary stalls, were not so taxed.

Dewan's reply.—In such cases, the shops are justly liable. The unit of taxation is not the man but the shop.

Subject No. 172.
Sub-Division of sop-
pinbettas.

Summary of discussion.—The existing soppinbetta lands may be separately assigned to individual garden numbers and a record of such assignments maintained in the Taluk Cutcherry. A small area may at the same time be reserved for future allotment.

The Deputy Commissioner explained that no further assignment of Government Forest land was expedient.

Dewan's reply.—When Survey parties were sent, for the purpose of such sub-division and demarcation, the people interested did not want it! The demarcation has accordingly been held in abeyance, and order has been given to the effect that so long as the raiyats in a village are agreed in the manner of enjoying their privileges

according to custom in the Soppinbetta assigned to that village, no interference for demarcation is necessary. But where there may be disagreement and complaint, investigation of customary rights should be held and raiyatwar allotments made.

Subject No. 173.
Sagar-Doddenkoppa
road required.

Summary of discussion.—The cart track from Doddenkoppa to Sagar *via* Hartal, Hebbail and Bhimanakone may be converted into a made road.

Dewan's reply.—To Deputy Commissioner for disposal.

Subject No. 174.
Musafarkhana, &c.,
for Kallurkatte.

Summary of discussion.—A Musafarkhana with a well may be constructed at Kallurkatte for the convenience of travellers.

Dewan's reply.—This has been already sanctioned.

Subject No. 175.
Police patrol of
ghat roads.

Summary of discussion.—The number of Policemen now deputed to patrol ghat roads is insufficient for the work. The strength of such guards should be increased.

Dewan's reply.—To Deputy Commissioner for disposal.

Subject No. 176.
Superior Holders'
Rent Recovery Rules.

Summary of discussion.—Powers may be given as in the Madras Presidency, to superior holders to recover rent, by adopting coercive measures, from their reculant tenants.

Dewan's reply.—The Mysore Land Revenue Code provides for this with certain limitations as to time. See Section 97.

Subject No. 177.
Revision of Regis-
tration fees.

Summary of discussion.—Registration fees levied in this Province are higher than in the Madras Presidency. An additional fee is also levied on documents containing more than 300 words. The latter fee may be dispensed with.

Dewan's reply.—No revision of existing rates is called for at present.

Subject No. 178.
Special Stamp pa-
per for Hundis.

Summary of discussion.—Special stamp paper should be introduced as in the Madras Presidency, for Hundis—(Bills of Exchange). At present, ordinary paper is used with one anna labels or people have to use the large sheets of stamp paper which are heavy and entail high postage. Moreover, Stamp papers purchased by one person whose name is endorsed behind it, may not be used by another, and if sold to another, the latter's name may not be endorsed in continuation of the endorsement of the first purchaser's name. All this is inconvenient.

Dewan's reply.—There is no great inconvenience in the present arrangement. The rule is that no one but a licensed vendor shall sell Stamps to the public and perhaps it is objectionable to endorse fact of a second sale on